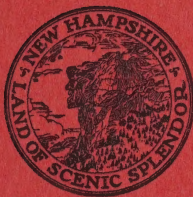


1955

# *Annual Report*

FOR THE TOWN OF

LYMAN, NEW HAMPSHIRE



*Year ending December 31, 1955*





TOWN OF LYMAN, NEW HAMPSHIRE

*Annual Report*

OF THE TOWN OFFICERS

YEAR ENDED DECEMBER 31, 1955

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## **LYMAN TOWN OFFICERS**

**Fiscal Year 1955**

### **Moderator**

William H. Stephens, Jr.

### **Town Clerk and Treasurer**

Bessie A. Patten

### **Selectmen**

Archie Birch

L. R. Welch

Anthony Burgault

### **Tax Collector**

William H. Stephens, Jr.

### **Supervisors of the Checklist**

Stella Meserve

Doris Richards

Myrtle Stephens

### **Trustees of Trust Funds**

Marion Hubbard

Stella Meserve

### **Overseer of the Poor**

Anthony Burgault

### **Chief of Police**

Irwin Hood

### **Dog Police**

Theodore Fenoff

### **Highway Agent**

Raymond Richards

### **Sexton**

Raymond Richards

### **Town House Agent**

William H. Stephens, Sr.

## TOWN MEETING WARRANT

The State of New Hampshire

To the inhabitants of the Town of Lyman, in the County of Grafton, and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town, on Tuesday, the 13th day of March, 1956, polls to open at ten o'clock in the forenoon and will not be closed before five o'clock in the afternoon, to act upon the following subjects:

**Article 1.** To choose all necessary town officers for the ensuing year.

**Article 2.** To raise and appropriate such sums of money as may be necessary to defray town charges for the ensuing year.

**Article 3.** To see if the town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the repair of town highways for the ensuing year.

**Article 4.** To see if the town will vote to raise and appropriate the sum of seventeen hundred dollars (1,700.00) for the maintenance of its winter roads.

**Article 5.** To see if the town will vote to accept Town Road Aid, and raise and appropriate the sum of four hundred eighty seven dollars and seven cents (\$487.07) for the same.

**Article 6.** To see if the town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the general expense of the highway department.

**Article 7.** To see if the town will vote to raise and appropriate the sum of one hundred and twenty-five dollars (\$125.00) for the compensation of the tax collector.

**Article 8.** To see if the town will vote to raise and appropriate one hundred dollars (\$100.00) for the Pine Blister Rust Control.

**Article 9.** To see if the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) for the Lisbon District Nursing Association.

**Article 10.** To see if the town will vote to raise and appropriate the sum of ten dollars (\$10.00) for the observance of Memorial Day.

**Article 11.** To see if the town will vote to authorize the selectmen to borrow such sums of money as they may deem necessary in anticipation of taxes.

**Article 12.** To see what sums of money the town will vote to raise and appropriate for the town officers' salaries and town officers' expenses.

**Article 13.** To see if the town will vote to grant a discount of 2% on all taxes paid on or before such time as the selectmen may designate.

**Article 14.** To see if the town will vote to raise and appropriate one hundred dollars (\$100.00) on account of property fires.

**Article 15.** To see if the town will vote to raise and appropriate the sum of thirty-six dollars and sixty-one cents (\$36.61) for the White Mountain Region Association.



**Article 16.** To see if the town wishes to continue obtaining the services of the state auditors for the yearly audit of the town books.

**Article 17.** To see if the town will vote to raise and appropriate the necessary money to defray the town's share of the cost of the Federal Social Security benefits extended to the town employees.

**Article 18.** To see how much money the town will vote to raise and appropriate for the upkeep of the cemeteries in the town, as required by law.

**Article 19.** To see if the town will vote to raise and appropriate the sum of five hundred dollars (\$500.00) for the maintenance of its town bridges.

**Article 20.** To see if the town at this time would consider a proposition for the exchange of the present town truck for a new truck (plan to be explained by the selectmen) and if accepted by the meeting, to raise and appropriate the necessary sum to cover cost of exchange.

**Article 21.** To see if the town will vote to raise and appropriate the necessary money to pay all or part of the accumulated bills owed by the town.

**Article 22.** To see if the town will vote, for the greater efficiency in the maintenance and care of the cemeteries of the town, to have the maintenance and care of the cemeteries transferred from the town to a committee of cemetery trustees consisting of three or more members as the town shall vote, to be elected in the manner as voted by this meeting, to serve without pay; all funds raised and appropriated by the town for cemetery care and fences to be turned over to said trustees to be expended by them for said purposes.



**Article 23.** To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

**Article 24.** To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 21st day of February, one thousand nine hundred and fifty-six (1956).

Archie Birch,  
L. R. Welch,  
Anthony Burgault,  
Selectmen of Lyman

# BUDGET OF THE TOWN OF LYMAN

For Fiscal Year 1956

Town Officers' Salaries	\$ 800.00
Town Officers Expenses	400.00
Election and Registration	400.00
Expense of Town Hall	200.00
Police Department	35.00
Fire Department	100.00
Health Dept., Health Officer, Dist. Nurse, Overseer	75.00
Blister Rust	100.00
Town Road Maintenance, Summer	2,000.00
Town Roads Maintenance, Winter	1,700.00
General Expense of Highway Dept.	2,000.00
T. R. A. Town's share	487.07
Libraries	20.00
Town Poor	900.00
Old Age Assistance	1,000.00
Memorial Day	10.00
Cemeteries	200.00
White Mts. Regional Assoc.	31.61
Employee's Retirement and Social Security	300.00
Interest on temporary loans	250.00
Compensation, Tax Collector	125.00
County Tax	.....?
School	.....?

## SUMMARY INVENTORY OF VALUATION

Town of Lyman for 1955

Land and Buildings	(256)	\$308,195.00
Electric Plants	(4)	41,762.00
Horses	(44)	3,005.00
Cows	(225)	17,335.00
Other Neat Stock	(31)	1,745.00
Boats and Launches	(12)	2,000.00
Gasoline Pumps and Tanks	(2)	300.00
Stock in Trade		800.00
		<hr/>
Total Gross Valuation, before Exemptions		
Allowed		\$375,142.00
Less Soldiers' Exemptions		11,700.00
		<hr/>
Net Valuation on which Tax Rate is		
Computed		\$363,442.00
Set Valuation on Exempted growing		
wood and timber		\$ 33,625.00



**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION**

**Concord, New Hampshire**

February 17, 1956

Board of Selectmen  
Lyman, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the Town of Lyman for the fiscal year ended December 31, 1955, which was made by this Division as requested. Exhibits as hereafter listed as included as part of the report.

**SCOPE OF AUDIT**

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

**FINANCIAL STATEMENTS**

**Comparative Balance Sheets  
December 31, 1954 — December 31, 1955**

**(Exhibit A-1)**

Comparative Balance Sheets as of December 31, 1954 and December 31, 1955, are presented in Exhibit A-1. As indicated therein the Net Debt increased by \$585.13 during 1955.

**Analysis of Change in Financial Condition**

**(Exhibit A-2)**

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with

the factors which caused the change indicated therein. These were as follows:

**Increases in Net Debt**

Net Budget Deficit	\$	587.44	
Decrease in Accounts Receivable		104.50	
Increase in Accounts Payable		31.02	
Tax Liens Transferred to Tax Deeds		563.57	
		<hr/>	
	\$		1,286.53

**Decreases in Net Debt**

Long Term Note Paid	\$	700.00	
Interest Collected, Not Remitted		1.40	
		<hr/>	
			701.40
			<hr/>
<b>Net Increase</b>	<b>\$</b>		<b>585.13</b>
			<hr/>

**Comparative Statement of Appropriations and  
Expenditures Estimated and Actual Revenues**

(Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1955, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net overdraft of appropriations of \$1,783.26, less a revenue surplus of \$1,195.82, resulted in a net budget deficit of \$587.44.

**Summary of Receipts and Expenditures: (Exhibit B-1)**

A summary of receipts and expenditures for the fiscal year ended December 31, 1955, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1955, is indicated in Exhibit B-2.

## AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

## GENERAL COMMENTS

### Current Deficit :

The current deficit (excess of current liabilities over total assets) increased from \$887.63 to \$2,172.76 during 1955, as shown by the following statement:

	Dec. 31, '54	Dec. 31, '55
Current Liabilities	\$ 8,837.04	\$ 7,909.78
Total Assets	7,949.41	5,737.02
	<hr/>	<hr/>
Current Deficit	\$ 887.63	\$ 2,172.76
	<hr/> <hr/>	<hr/> <hr/>

Provision should be made in the current year's budget to take care of either the whole or a part of the current deficit of \$2,172.76.

### Conclusion :

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.



We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Yours very truly,

Harold G. Fowler,

Director

**Division of Municipal Accounting**

**State Tax Commission**

Joseph W. Boudreau, Auditor

O. Maurice Oleson, Accountant

**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION**

**Concord, New Hampshire**

February 17, 1956

**Certificate of Audit**

This is to certify that we have examined and audited the accounts and records of the Town of Lyman for the fiscal year ended December 31, 1955, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1955, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

Harold G. Fowler,

Director

**Division of Municipal Accounting**

**State Tax Commission**

Joseph W. Boudreau, Auditor

O. Maurice Oleson, Accountant

**EXHIBIT A-1****Town of Lyman****Comparative Balance**

<b>Assets</b>	<b>Dec. 31, 1954</b>	<b>Dec. 31, 1955</b>
<b>Cash:</b>		
In hand of Treas.	\$3,677.44	\$2,726.07
<b>Accounts Due Town:</b>		
<b>State of New Hampshire:</b>		
Bounties	104.50	
Reimb. a/c growing wood and timber		352.51
Unredeemed Taxes	994.91	2,438.21
Uncollected Taxes	3,007.56	140.23
<b>Uncollected Head Taxes:</b>		
Levy of 1955		\$ 70.00
Levy of 1954	\$ 135.00	5.00
Levy of 1953	30.00	5.00
	<hr/>	<hr/>
	165.00	80.00
<b>Total Assets</b>	<hr/>	<hr/>
	\$7,949.41	\$5,737.02
<b>Net</b>	<hr/>	<hr/>
	1,587.63	2,172.76
<b>Grand Total</b>	<hr/>	<hr/>
	\$9,537.04	\$7,909.78

**Sheets**                      **As of Dec. 31, 1954 and Dec. 31, 1955**

**Liabilities**                      **Dec. 31, 1954**                      **Dec. 31, 1955**

**Unexpended Balances  
of Appropriations:**

Class V Highways	\$ 232.45	\$ 792.46
Social Security	125.00	
	<hr/>	<hr/>
	\$ 357.45	\$ 792.46

**Due Town Officials a/c  
Over Remittances:**

Town Clerk	\$ 28.02	
Tax Collector	3.00	
	<hr/>	
		31.02

**Due State of N. H.:**

Special Poll Tax Coll.	3.00	3.00
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**Head Taxes and Penalties:**

Uncollected	135.00	70.00
Coll., not remitted	139.50	151.00
	<hr/>	<hr/>
	277.50	224.00

**Due School District:**

Balance of Approp.	6,202.09	5,862.30
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**Indebtedness:**

Temporary Loans	2,000.00	1,000.00
Long Term Notes	700.00	
	<hr/>	<hr/>
	2,700.00	1,000.00

<b>Total Liabilities</b>	<b>\$9,537.04</b>	<b>\$7,909.78</b>
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<b>Grand Total</b>	<b>\$9,537.04</b>	<b>\$7,909.78</b>
--------------------	-------------------	-------------------



**EXHIBIT A-2****TOWN OF LYMAN****Analysis of Change in Financial Condition**

Fiscal Year Ended December 31, 1955

Net Debt, Dec. 31, 1955	\$2,172.76	
Net Debt, Dec. 31, 1954	1,587.63	
	<hr/>	
Increase in Net Debt		\$ 585.13
		<hr/>

**Factors Affecting Change in Financial Condition****Increases in Net Debt:**

Net Budget Deficit	\$ 587.44	
Decrease in Acct. Receivable	104.50	
Increase on Amounts		
Due Officials	31.02	
Taxes Deeded to Town	563.57	
	<hr/>	\$1,286.53

**Decreases in Net Debt:**

Long Term Note Paid	\$ 700.00	
Int. After Tax Sale, not remitted to Treas.	1.40	
	<hr/>	701.40

<b>Net Increase</b>		<hr/> <b>\$ 585.13</b> <hr/>
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# EXHIBIT A-3 Comparative Statement of Appropriations and Expenditures

	Forwarded From 1954	Appro- priations	Receipts and Refin- bursements	Total Amount Available	Fiscal Year Ended December 31, 1955			Forwarded to 1956 Liabilities
					Expendi- tures	Balances Unexpended	Overdraft	
Town Officers' Salaries (including Tax Collector)	\$	\$ 725.00		725.00	992.19	267.19		
Town Officers' Expenses		400.00		400.00	466.29	66.29		
Social Security	125.00	150.00		275.00	278.51	3.51		
Election and Registration Expenses		250.00		250.00	219.64	30.36		
Town Hall and Building Maintenance		125.00		125.00	175.06	50.06		
Police Department		30.00		30.00	35.00	5.00		
Fire Department		150.00	6.56	156.56	53.67	102.89		
Blister Rust		100.00	1.15	101.15	100.00	1.15		
Health Department		25.00		25.00	50.00	25.00		
Town Road Aid		487.07		487.07	666.36	179.29		
Town Maintenance		3,000.00	33.12	3,033.12	3,461.42	428.30		
Bridge Maintenance		300.00		300.00		300.00		
General Expenses, Highway Dept.		1,500.00	106.45	1,606.45	2,563.38	956.93		
Libraries		20.00		20.00	21.42	1.42		
Old Age Assistance		1,000.00	75.00	1,075.00	1,400.87	325.87		
Town Poor		900.00		900.00	684.71	215.29		
Memorial Day and Other Celebrations		10.00		10.00	10.00			
Cemeteries		200.00		200.00	193.56	6.44		
Advertising and Regional Associations		37.73		37.73	37.73			
Indebtedness Payment		700.00		700.00	700.00			
Interest		200.00		200.00	206.98	6.98		
County Tax		788.63		788.63	788.63			



School District:

1954-55 Appropriations	6,202.09		6,202.09	6,202.09		
1955-56 Appropriation		8,869.30	8,869.30	3,007.00		5,862.30
Temporary Loans	2,000.00		13,000.00	12,000.00		1,000.00
Class V Highways	232.45		2,534.64	1,742.18		792.46
Special Poll Taxes Due State	3.00		3.00		3.00	
Overlay, Discounts and Abatements		424.42	424.42	441.47		17.05
Bounties			191.00	86.50	104.50	
New Equipment				214.00	214.00	
	<u>\$8,562.54</u>	<u>20,392.15</u>	<u>42,670.16</u>	<u>36,798.66</u>	<u>763.63</u>	<u>7,654.76</u>

**EXHIBIT B-1**

**Town of Lyman      Classified Summary of Receipts and  
Receipts**

**From Local Taxes:**

## Levy of 1955

Property Taxes	\$ 16,643.94	
Poll Taxes	180.00	
Yield Taxes	1,144.29	
State Head Taxes	520.00	
	<hr/>	\$ 18,488.23

## Prior Year's Levy:

Property Taxes	\$ 2,924.91	
Poll Taxes	42.00	
Head Taxes	165.00	
	<hr/>	3,131.91

Redemptions		1,953.21
Interest Collected		350.37
Head Tax Penalties		27.50
		<hr/>
		\$ 23,951.22

**From State of New Hampshire:**

Interest and Dividends Tax	\$	25.95	
Savings Bank Tax		.36	
Bounties		191.00	
Class V Highway Maintenance		2,302.19	
Road Toll Refund		106.45	
Yield Tax Reimb. a/c Exemption of Growing Wood and Timber		74.64	
Reimb. a/c Old Age Assistance		75.00	
Reimb. a/c Forest Fires		6.56	
Reim. a/c Blister Rust		1.15	
		<hr/>	2,783.30

**From Local Sources Except Taxes:**

Dog Licenses	\$	139.60
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**Expenditures      Fiscal Year Ended December 31, 1955****Expenditures****General Government:**

Town Officers' Salaries	\$	992.19	
Town Officers' Expenses		466.29	
Election and Registration		219.64	
Town Hall and Other Town Bldgs.		175.06	
Social Security		278.51	
		<hr/>	\$ 2,131.69

**Protection of Persons and Property:**

Police Department	\$	35.00	
Fire Department		53.67	
Bounties		86.50	
Blister Rust, Moth Extermination		100.00	
		<hr/>	275.17

**Highways and Bridges:**

Town Road Aid	\$	666.36	
Town Maintenance:			
Summer	\$1,821.94		
Winter	1,436.09		
Withholding Taxes	203.39		
		<hr/>	3,461.42
General Expense of Highway		2,563.38	
Class V Highways		1,742.18	
		<hr/>	8,433.34

**Health Department:**

District Nurse		50.00
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**Libraries**

21.42

**Public Welfare:**

Old Age Assistance	\$	1,400.87	
Town Poor		684.71	
		<hr/>	2,085.58

**Public Service Enterprises:**

Cemeteries		193.56
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**Receipts****(Continued)**

Rent of Town Prop. and Equip.	761.31	
Motor Vehicle Permit Fees	784.64	
	<hr/>	1,685.55

**Receipts Other Than Current Revenue:**

Temporary Loans	\$ 11,000.00	
Refunds	33.12	
Sale of Town Property	532.50	
	<hr/>	\$ 11,565.62

<b>Total Receipts from All Sources</b>	<b>\$ 39,985.69</b>
Balance, December 31, 1954	3,677.44

<b>Grand Total</b>	<b>\$ 43,663.13</b>
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**Expenditures****(Continued)****Patriotic Purposes:**

Memorial Day 10.00

**Unclassified:**

Taxes Bought by Town	\$ 3,955.68	
Refund Property Taxes	20.10	
Regional Associations	37.73	
	<hr/>	4,013.51

**Interest:**

Payments on Temporary Loans	\$ 185.98	
Payments on Long Term Notes	21.00	
	<hr/>	206.98

**Outlay for New Construction and Improvements:**

New Equipment 214.00

**Indebtedness:**

Payments on Temporary Loans	\$ 12,000.00	
Payments on Long Term Notes	700.00	
	<hr/>	12,700.00

**Payments to Other Governmental Divisions:**

State Head Taxes and Penalties

Paid to State Treasurer:

1955 Account	\$ 328.59	
1954 Account	275.50	
	<hr/>	\$ 604.09

County Tax 788.63

School District:

1954-55 Approp.	\$6,209.09	
1955-56 Approp.	3,000.00	
	<hr/>	\$ 9,209.09

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\$ 10,601.81**Total Expenditures for All Purposes** \$ 40,937.06

Balance, Dec. 31, 1955 2,726.07

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**Grand Total** \$ 43,663.13

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**EXHIBIT B-2****Summary of Receipts and Expenditures and****Proof of Treasurer's Balance**

Fiscal Year Ended December 31, 1955

Balance, December 31, 1954	\$ 3,677.44	
Receipts during year	39,985.69	
	<hr/>	
	\$ 43,663.13	
Expenditures during year	40,937.06	
	<hr/>	
Balance, December 31, 1955		\$ 2,726.07
		<hr/> <hr/>

**Proof of Balance**

Balance in Lisbon Sav. Bank & Trust Co., as per statement dated Dec. 31, 1955	\$ 3,539.44	
Add: Deposits Not Credited:		
January 3, 1956	2,188.87	
January 5, 1956	40.67	
	<hr/>	
	\$ 5,768.98	
Less: Outstanding Checks	3,042.91	
	<hr/>	
Reconciled Balance, Dec. 31, 1955		\$ 2,726.07
		<hr/> <hr/>

**EXHIBIT C-1****Town of Lyman****Summary of Warrants**

Fiscal Year Ended December 31, 1955

Debits	1955	Levies of:	
		1954	1953
Uncollected Taxes, December 31, 1954:			
Property Taxes	\$	\$2,924.91	\$ 26.65
Poll Taxes		48.00	8.00
Taxes Committed to Collector:			
Property Taxes	17,005.71		
Poll Taxes	210.00		
Yield Taxes	1,227.87		
Added Taxes:			
Property Taxes	37.60		
Poll Taxes	8.00		
Interest Collected	89.77	167.41	
	<u>\$ 18,578.95</u>	<u>\$3,140.32</u>	<u>\$ 34.65</u>

**Credits**

<b>Remittances to Treasurer:</b>			
A/c Property Taxes	\$ 16,643.94	\$2,924.91	\$
A/c Poll Taxes	180.00	40.00	2.00
A/c Yield Taxes	1,144.29		
A/c Interest	89.77	167.41	
Discounts Allowed	159.67		
<b>Abatements:</b>			
Property Taxes	239.70		
Poll Taxes	16.00	4.00	2.00
<b>Uncollected Taxes, December 31, 1955:</b>			
Property Taxes			26.65
Poll Taxes	22.00	4.00	4.00
Yield Taxes	83.58		
	<u>\$ 18,578.95</u>	<u>\$3,140.32</u>	<u>\$ 34.65</u>

**EXHIBIT C-2****Town of Lyman****Summary of State Head Tax Warrants**

Fiscal Year Ended December 31, 1955

Debits	Levies of:		
	1955	1954	1953
Uncoll. Head Taxes, Dec. 31, 1954 \$		\$ 135.00	\$ 30.00
Head Taxes Committed to Collector	585.00		
Added During Year	25.00	15.00	
Penalties Collected	11.00	14.50	2.00
	<hr/>	<hr/>	<hr/>
	\$ 621.00	\$ 164.50	\$ 32.00
	<hr/>	<hr/>	<hr/>

**Credits****Remittances to Treasurer:**

A/c Head Taxes	\$ 520.00	\$ 145.00	\$ 20.00
A/c Penalties	11.00	14.50	2.00
Abatements Allowed	20.00		5.00
Uncollected Head Taxes, Dec. 31, 1955	70.00	5.00	5.00
	<hr/>	<hr/>	<hr/>
	\$ 621.00	\$ 164.50	\$ 32.00
	<hr/>	<hr/>	<hr/>



**EXHIBIT C-3****Town of Lyman****Summary of Tax Sale Account**

Fiscal Year Ended December 31, 1955

Debits	Levies of:			
	1955	1954	1953	1952
Unredeemed Taxes, Dec. 31, 1954	\$		735.96	258.95
Tax Sale:				
March 30, 1955		2,782.34		
December 31, 1955	1,173.34			
Interest After Sale		47.35	7.64	39.60
	<u>\$1,173.34</u>	<u>2,829.69</u>	<u>743.60</u>	<u>298.55</u>

**Credits**

<b>Remittances to Treasurer:</b>				
A/c Redemptions	\$	1,575.38	177.50	200.33
A/c Interest		45.95	7.64	39.60
Deeded to Town		304.46	200.49	58.62
Unredeemed Taxes, Dec. 31, 1955	1,173.34	906.90	357.97	
	<u>\$1,173.34</u>	<u>2,832.69</u>	<u>743.60</u>	<u>298.55</u>
Less, Excess Remittance		3.00		
	<u>\$1,173.34</u>	<u>2,829.69</u>	<u>743.60</u>	<u>298.55</u>

**EXHIBIT D**

**Summary of Town Clerk's Motor Vehicle and  
Dog License Accounts**

Fiscal Year Ended December 31, 1955

**Debits****Motor Vehicle Permits Issued:**

1954—Nos. 128280-128291	\$	1.98
1955—Nos. 134601-134742		755.04
	—————\$	757.02

**Dog Licenses Issued:**

50 @ \$2.00	\$100.00
9 @ 5.00	45.00
	—————
	\$145.00

**Less: Fees Retained—**

59 @ 20¢	11.80	
	—————	133.20

**Penalties Collected**

6.00
—————\$ 896.22

**Credits****Remittances to Treasurer:**

A/c Motor Vehicle Permits	\$	784.64
A/c Dog Licenses		133.60
A/c Penalties		6.00
	—————	
	\$	924.24

**Less: Excess Remittances:**

A/c Motor Vehicle Permits	\$	27.62
A/c Dog Licenses		.40
	—————	28.02
	—————\$	896.22

**EXHIBIT E**

**Cemetery Trust Funds**  
**Statement of Principal, Income and Investments**  
**Fiscal Year Ended December 31, 1955**

Fund	Amount of Prin	Balance Dec. 31,'54	Income During Year	Balance Dec. 31,'55	Bal. of Prin. and Income Dec. 31,'55
Ellen Thornton	\$200.00	\$ 48.31	\$ 6.24	\$ 54.55	\$ 254.55
Albert Dow	100.00	21.84	3.05	24.89	124.89
Candis Miner	200.00	46.59	6.18	52.77	252.77
H. H. Porter	150.00	37.38	4.70	42.08	192.08
J. E. Richardson	200.00	50.12	6.28	56.40	256.40
	<hr/> \$850.00	<hr/> \$204.24	<hr/> \$ 26.45	<hr/> \$230.69	<hr/> \$1,080.69

**Investments:****Lisbon Savings Bank & Trust Company:**

A/c Thornton	Pass Book No. 7855
A/c Dow	7716
A/c Miner	6502
A/c Porter	8929
A/c Richardson	6833

**EXHIBIT F****Surety Bonds 1955**

	Number	Amount	Term Beginning
<b>Town Clerk:</b>			
Bessie A. Patten			
Travelers Indemnity Co.	396936	\$1,000.00	3-8-55
<b>Town Treasurer:</b>			
Bessie A. Patten			
Travelers Indemnity Co.	396937	\$2,000.00	3-8-55
<b>Tax Collector:</b>			
William H. Stephens, Jr.			
Travelers Indemnity Co.	396939	\$3,100.00	3-8-55
<b>Road Agent:</b>			
Raymond Richards			
Travelers Indemnity Co.	396938	\$1,000.00	3-8-55





ANNUAL REPORT

of the

LYMAN SCHOOL DISTRICT

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DISTRICT OFFICERS

School Board

Mrs. Kathleen Locke, Chairman	Term Expires 1956
Mrs. Virginia Fenoff	Term Expires 1957
Mr. Albert Santy	Term Expires 1958

OTHER DISTRICT OFFICERS

Mr. Albert Santy	Moderator
Mrs. Myrtle Stephens	Treasurer
Mrs. Mildred Presby	Clerk
Mrs. Bessie Patten	Auditor
Mr. Albert Santy	Truant Officer

Mr. Ronald A. Perham	Superintendent of Schools
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TEACHER

Mrs. Clara Birch	Grades 1-6
Mrs. Phyllis Rogers	School Nurse
Mr. Fred Santy	Custodian

## SCHOOL WARRANT

To the Inhabitants of the School District in the town of Lyman, qualified to vote in district affairs :

You are hereby notified to meet at the Town Hall in said district on the twenty-fourth day of March, 1956, at 2:00 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the

school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

9. To transact any other business that may legally come before the meeting.

Kathleen Locke,  
Virginia Fenoff,  
Albert Santy,  
School Board

## BUDGET FOR SCHOOL DISTRICT OF LYMAN 1956-1957

	Paid Out 1954-55	Budget 1955-56	Paid Out to Jan. 1, '56	Proposed Budget 1966-57
<b>Administration</b>				
1. Salaries of District Officers	\$ 100.00	\$ 100.00	\$ .....	\$ 100.00
2. Supt. Salary (Local Share)	*125.58	135.00	217.47	140.00
3. Tax for Statewide Supervision	86.00	86.00	86.00	86.00
4. Salaries of Other Adm. Personnel	75.12	77.50	72.04	85.00
5. Supplies and Expenses	63.79	100.00	.....	100.00
<b>Instruction</b>				
6. Teacher's Salary	2,517.42	2,500.00	871.20	2,700.00
7. Books and Other Instr. Aids	192.41	120.00	36.61	120.00
8. Scholars' Supplies	115.68	120.00	48.14	120.00
10. Supplies and Other Expenses	2.00	10.00	.....	10.00
<b>Operation of School Plant</b>				
11. Salaries of Janitors	615.00	480.00	260.68	615.00
12. Fuel or Heat	391.17	425.00	323.44	375.00
13. Water, Light, Supplies and Exp.	93.36	100.00	23.53	100.00
<b>Maintenance of School Plant</b>				
14. Repairs and Replacements	118.90	100.00	22.62	.....
<b>Auxiliary Activities</b>				
15. Health Supervision	35.15	50.00	.....	50.00
16. Transportation	2,490.00	2,520.00	994.00	2,520.00
17. Tuition	2,804.32	3,200.00	1,310.00	3,500.00
18. Special Activities and Funds	.....	10.00	.....	10.00
a. Social Security, Janitor	7.50	10.00	2.56	10.00
<b>Fixed Charges</b>				
19. Retirement	183.38	185.00	51.15	200.00
20. Insurance, Treas. Bond and Exp.	177.80	5.00	5.00	5.00
<b>Capital Outlay</b>				
23. New Equipment	.....	25.00	.....	25.00
24. Contingency Fund	.....	400.00	.....	300.00
<b>Total</b>	<b>\$10,194.58</b>	<b>\$10,758.50</b>	<b>\$4,324.44</b>	<b>\$11,171.00</b>

\*Superintendent's salary is \$6,650. The State pays \$2,750. The Union pays \$3,900., divided as follows: Benton \$61.81, Easton \$62.60, Franconia \$643.11, Landaff \$123.63, Lincoln \$1,305.72, Lisbon Special \$1,147.58, Lisbon Town \$257.98, Lyman \$125.58, and Sugar Hill \$171.99. Division as determined by law. Report for 1954-1955 by Act of Legislature in form suggested by State Department of Education.



## SCHOOL BOARD'S ESTIMATE FOR 1956-1957

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1956.

Total amount required to meet school board's budget as itemized in Column 4 of the Budget Report.

\$11,171.00

### Estimated Income of District

Balance June 30, 1956	\$ 500.00
State Aid	700.00
Tuition	800.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of \$11,171.00 for the school year 1956-1957.

Kathleen Locke,  
Virginia Fenoff,  
Albert Santy,  
School Board

### Recommended Motion:

Moved that the School District raise and appropriate \$11,171.00 and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of State Aid, and upon the determination of the amount of State Aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from State Aid and with the School District Clerk certify to the Selectmen the balance as an assessment to be raised by the town for school purposes.

## STATEMENT OF RECEIPTS AND PAYMENTS

July 1, 1954 to June 30, 1955

## RECEIPTS

Cash on hand July 1, 1954	\$	476.66	
State Aid			
Foundation Aid		48.95	
Local Taxation			
Current Appropriation		10,515.84	
Balance due on previous approp.		286.25	
Advance on next year's approp.		7.00	
Refund, discount on fuel		14.93	
		<hr/>	\$ 11,349.63

## PAYMENTS

Orders of the School Board	\$	10,194.58	
Cash on hand at end of year			
(June 30, 1955)		1,155.05	
		<hr/>	\$ 11,349.63

July 1, 1955 to January 1, 1956

## RECEIPTS

Cash on hand July 1, 1955	\$	1,155.05	
Appropriation from Selectmen		3,000.00	
State Aid		741.15	
		<hr/>	\$ 4,896.20

## PAYMENTS

Orders of the School Board	\$	4,324.45	
Cash on hand January 1, 1956		571.75	
		<hr/>	\$ 4,896.20
Cash on hand June 30, 1955	\$	1,155.05	
Accounts Owed by District			
Advance on 1955-1956 Approp	\$	7.00	
Excess of Assets over Liabilities		1,148.05	
		<hr/>	\$ 1,155.05

## ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1955

Cash on hand July 1, 1954	\$ 476.66
Received from Selectmen	
Current Appropriation	\$ 10,515.84
Balance due on Previous Approp.	286.25
Advance on next year's Approp.	7.00
Received from State Treasurer	
Foundation Aid	48.95
Other Sources	
Refund, discount on fuel	14.93
	<hr/> 10,872.97
Total Amount Available for Fiscal Year	\$ 11,349.63
Less School Board Orders Paid	10,194.58
	<hr/>
Balance on hand June 30, 1955	\$ 1,155.05

Mrs. Myrtle O. Stephens, Treasurer

### AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the Treasurer of the School District of Lyman of which the above is a true summary for the fiscal year ending June 30, 1955 and find them correct in all respects.

Bessie Patten, Auditor

### STATISTICAL TABLE

For 1954-1955

School	Total Enrollment	Total Average Attendance	Total Average Absence	Percent of Attendance	Average Tardiness
Lyman	25	21.8	1.5	93.6	.7

### Roll of Perfect Attendance

Dennis Clough  
Dorothy Tattersall  
Sheila Tattersall

## SUPERINTENDENT'S REPORT

To the School Board and Citizens of the Lyman School District:

I herewith submit my thirteenth annual report as Superintendent of Schools.

The total enrollment in your school last year was 25. The average membership was 21.8 and the percent of attendance was 93.6.

There were 7 pupils attending junior high school and 8 pupils attending high school in Lisbon.

Your present enrollment is as follows: 26 pupils in Grades 1-6, 5 pupils in Grades 7 and 8 at Lisbon and 9 pupils in the high school.

Mrs. Clara Birch is completing her eighth year as teacher in the Lyman schools. The community is fortunate to have a teacher living in the community as capable as Mrs. Birch. She is very thoughtful of the children and supplies many of the extras that keep children interested in their school work.

Your School Board has considered redecorating and repairing the building, both inside and out. They will discuss this with you at school meeting.

Following your suggestion at the last school meeting, we are incorporating the school report with the town report this year. If this works out satisfactorily, we will continue the plan another year.

I wish to take this opportunity to express my appreciation to the School Board and all citizens of the community interested in school activities.

Respectfully submitted,

Ronald A. Perham,  
Superintendent of Schools

**LYMAN SCHOOL DISTRICT  
EXPENDITURES — 1954-1955**

**Administration**

1. Salaries of District Officers		
a. Albert Santy, chr. school		
board and moderator	\$	31.50
b. Kathleen Locke, school board		27.00
c. Virginia Fenoff, school board		24.00
d. Bessie Patten, auditor		3.00
e. Myrtle Stephens, treasurer		13.00
f. Mildred Presby, clerk		1.50
		<hr/>
		100.00
2. Superintendent's Salary		
a. Treas., Supervisory Union No. 34		125.58
3. Tax for Statewide Supervision		
a. Treas., State of N. H.		86.00
4. Salaries of Other Administrative Personnel		
a. Albert Santy, truant officer		
and census	\$	7.50
b. Treas., Sup. Union No. 34		67.62
		<hr/>
		75.12
5. Supplies and Expenses		
a. Town & Country Press,		
reports	\$	44.00
b. Myrtle Stephens, postage		1.76
c. Treas., Sup. Union No. 34		18.03
		<hr/>
		63.79

**Instruction**

6. Teacher's Salary		
a. Clara Birch	\$	1,920.00
b. Coll. of Internal Revenue		371.42
c. N. H. Teachers' Retirement		226.00
		<hr/>
		2,517.42
7. Books		
a. Follett Publishing Co.	\$	13.94
b. Chas. Scribner's Sons		2.32



c. Scott, Foresman & Co.	75.01	
d. American Book Co.	24.18	
e. The Economy Co.	17.05	
f. American Education Pub.	12.00	
g. World Book Co.	16.74	
h. Ginn & Co.	17.44	
i. Chas. E. Merrill Co.	1.48	
j. McCormick-Mathers Co.	9.60	
k. J. B. Lippincott Co.	2.65	
		<hr/>
		192.41
8. Scholars' Supplies		
a. J. L. Hammett Co.	\$ 72.56	
b. American Education Pub.	12.50	
c. Lyman General Store	.50	
d. Chas. E. Merrill Co.	3.26	
e. World Book Co.	4.83	
f. Lillian Finley, Treas., supplies	22.03	
		<hr/>
		115.68
10. Supplies and Other Expenses		
a. Town & Country Press, report cards		2.00
<b>Operation of School Plant</b>		
11. Janitor's Salary		
a. Fred Santy	\$ 607.50	
b. Treas., State of N. H.	7.50	
		<hr/>
		615.00
12. Fuel or Heat		
a. Lisbon Grain & Coal Co.		391.17
13. Water, Lights, Supplies and Expenses		
a. The Peck Co., paper		
towels	\$ 30.30	
b. Lyman General Store	5.28	
c. Lawrence Merchant, drawing		
slabwood	4.00	
d. Lisbon Co., Inc., slabs	4.00	
e. Fred Santy	6.00	
f. Public Service Co. of N. H.	43.78	
		<hr/>
		93.36

**Maintenance of School Plant**

## 14. Repairs and Replacements

a. Raymond Richards,		
gravel	\$	87.68
b. Kathleen Locke, cleaning		17.50
c. Chas. Millar & Son, air filters		3.96
d. Sorny's Variety Store, oilcloth		2.76
e. David Kuhner, work on desks		7.00
		<hr/>
		118.90

**Auxiliary Activities**

## 15. Health

a. Family Drug Store, unicaps		
and supplies	\$	25.40
b. E. B. McGregor, M. D., exam.		9.75
		<hr/>
		35.15

## 16. Transportation

a. Harvey Locke	\$	1,602.00
b. Donald Locke		888.00
		<hr/>
		2,490.00

## 17. Tuition

a. Treas., Lisbon Special		
Elementary	\$	604.32
High School		2,200.00
		<hr/>
		2,804.32

## 18. Special Activities and Funds

a. Treas., State of N. H. Soc.		
Sec. — janitor		7.50

**Fixed Charges**

## 19. Retirement

a. N. H. Teachers' Retirement	\$	170.50
b. Treas., Sup. Union No. 34		12.88
		<hr/>
		183.38

## 20. Insurance

a. George E. Quig	\$	172.80
b. Merrill's Ins. Agency		5.00
		<hr/>
		177.80

Total

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\$ 10,194.58

# BIRTHS — 1955

Date of Birth and Name of Child	No. of Child		Name of Father	Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
	Sex						
May 24	Pauline Ann	F	5	Arkade Dusek	Jean B. Soloway	Lyman	Vt.
July 12	Guy Cliff	M	4	Homer Bonor	Bertha Mae Merchant	Lyman	N. H.
Aug. 16	Joan Teruko	F	3	Ernest H. Aldrich	Chie Hashimoto	Lyman	Vt.
Oct. 12	Beverly Rae	F	3	Richard Richards	Greta Jane Pearson	Lyman	N. H.
Nov. 18	Donald Durward	M	2	Durward Dana Hubbard	Juanita Grace Johnson	Lyman	Vt.
Dec. 18	Stephen Ross	M	4	Walter Franklin Grey	Irene Bertha Dion	Lyman	N. H.

## MARRIAGES — 1955

Date and Place of Marriage	Name and Surname of Groom and Bride	Residence of Each	Age	Occupation	Name of Parents	Name, Residence and official station of person by whom married
Mar. 17 Whitefield, N. H.	Bernard Max Corey	Lyman	28	Lumber	George W. Corey	Howard D. Crockett
	Norma Mae Bergin	Whitefield	17		Nina Blanche Swinyer	Justice
June 5 Monroe, N. H.	Glen Carroll Santy	Lyman	33	Paper Maker	Carl A. Bergin	Whitefield, N. H.
	Gayle Irene Lang	Monroe	18	At home	Edith Annie Pike	Rev. Kenneth Boyden
July 2 Littleton, N. H.	Chandler Paul Aldrich	Lyman	21	Trucker	Annie Champany	Minister
	Annette Reta Laflame	Littleton	21	Shoe Stitcher	Arthur Lang	Monroe, N. H.
	Lloyd Dennis Cate	Landaiff	20	Farmer	Shirley L. Dwyer	Rev. J. K. O'Connor
Sept. 24 Lyman, N. H.	Gail Martha Richards	Lyman	20	Shoe Stitcher	Paul H. Aldrich	Priest
					Auralie J. Aldrich	
					George H. Cate	Rev. C. Mark Grover
					Ruth E. Edmonds	Minister
					Joseph W. Richards	Sugarhill, N. H.
					Dorothy Overlock	

# DEATHS — 1955

Date and Place of Death	Name of Deceased	Age	Place of Birth	Sex	Married, Single or Widowed	Occupation	Name of Father	Name of Mother
June 4	Lyman Mary R. Aldrich	74	Lunenburg, Vt.	F	M	At home	Melvin Bean	Paulene Smith
Nov. 6	Lyman Marion K. Miner	92	Lebanon	F	W	At home	William Kimball	Rose Ann Swinburn
Dec. 30	Lyman Joseph P. Davett	66	Canada	M	W	Farmer	Michael T. Davett	Bridget A. Kennedy

I hereby certify that the foregoing are correct to the best of my knowledge and belief.

BESSIE A. PATTEN, Town Clerk







